



State Board of Equalization

News Release

Judy Chu, Ph.D.
Chair

4th District – Los Angeles

Ramon J. Hirsig
Executive Director
www.boe.ca.gov

For Immediate Release
May 7, 2008

Contact: NR 27-08-C
Anita Gore
916-327-8988

Judy Chu Releases Assessment Practices Survey for Los Angeles County

Judy Chu, Ph.D., Chair of the State Board of Equalization (BOE), today released the Los Angeles County 2008 Assessment Practices Survey Report. As the agency responsible for promoting statewide uniformity and consistency in property tax assessment, the BOE reviews each county's property assessment practices and procedures once every five years.

The report provides an overview of how well the assessor's duties are performed and identifies where improvements should be made. Every assessor is required to identify and assess all properties located within the county - unless specifically exempt - and maintain a database or "roll" of the properties and their assessed values. If the assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

The BOE's Los Angeles County Assessment Practices Survey Report focused on the quality of the 2005-2006 Los Angeles County assessment roll, which contained about 2,674,700 assessments totaling \$855.8 billion in value. The report found most properties in Los Angeles County are assessed properly, and that the overall quality of the assessment roll meets state standards. The Los Angeles County Assessor has excellent programs for handling special properties such as leasehold improvements, mineral properties, preparing and presenting assessment appeals, and auditing business property accounts that are mandatory every four years. In addition, the Assessor has improved the Los Angeles County Assessor's Office's website by providing tools to help the public make estimates and understand supplemental assessments.

The Los Angeles County Assessment Practices Survey Report contains several recommendations for the Los Angeles County Assessor that include improving uniformity of processing change in ownership documents among the various district offices, obtaining construction permits from all permit-issuing agencies, and using certified staff to value property.

Chair Judy Chu represents the Fourth Board of Equalization District, which includes Los Angeles County. She won election to the BOE in November 2006 and was elected Chair of the Board of Equalization in January 2008. Chair Judy Chu is also a voting member of the Franchise Tax Board.

The five-member California State Board of Equalization is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

Click [here](#) to view the 2008 Los Angeles County Assessment Practices Survey Report

###